

## **SPECIAL CALLED MEETING MINUTES**

*S. C. Department of Labor, Licensing, & Regulation  
Board of Accountancy*

Wednesday, February 26, 2020 1:00 p.m.

SYNERGY OFFICE PARK, KINGSTREE BUILDING, ROOM 202-02  
110 CENTERVIEW DRIVE, COLUMBIA, S.C. 29210

**NOTE: These minutes are a record of the motions and official actions taken by the Board and a brief summary of the meeting.**

**1. Call to Order**

Todd Dailey, CPA, Chair, was present and called the special meeting of the South Carolina Board of Accountancy to order on February 26, 2020, at 1:28 p.m., with a quorum present. Other Board members present via phone were: Ellen Adkins, CPA, David Nichols, Accounting Practitioner, Brian Johnson, CPA, Michael Putich, CPA, and Gale Bell, Accounting Practitioner. LLR staff members participating in the meeting included: Susanna Sharpe, CPA, Administrator, Chelsea Buchanan, Program Coordinator, and Mary League, Advice Counsel.

**2. Consideration of Excuses for Absences of Board Members**

**Motion**

David Nichols made a motion to excuse Bob Wood and Tanya Greenlee, who would join the meeting prior to Item 6. Ellen Adkins seconded the motion, which carried unanimously.

**3. Adoption of Agenda**

**Motion**

Ellen Adkins made a motion to approve the agenda. Gale Bell seconded the motion, which carried unanimously.

**4. Old Business**

**A. Firm Names**

Administrator Susanna Sharpe requested that the Board review Statute 40-2-335B to provide further clarity regarding acceptable firm names. The Board particularly discussed trade names which do not contain the name of partners in the firm nor a geographic location but are not necessarily misleading.

The Board felt that as long as a firm name outside of the typical conventions, such as a trade name, is not misleading, the Board Administrator has the authority to approve the firm in consultation with the Board chair without requiring a Board hearing.

**B. Review and vote on recommendation from Regulation Task Force regarding change to Regulation 1-10(C)**

In a February 2020 meeting of the Regulation Task Force, it was decided to forward the proposed regulations with language changes to Regulation 1-10(C) as suggested by SCACPA to the Board for approval. If the Board votes to accept the language changes, the updated regulations will be resubmitted for the Legislative subcommittee hearing on March 5, 2020.

**Motion**

Michael Putich made a motion to approve of the regulation changes made by the Regulation Task Force. Gale Bell seconded and the motion passed unanimously.

**5. New Business**

**A. Exam Grade Approval**

**Motion**

Michael Putich voted to approve of the 4<sup>th</sup> quarter 2019 exam scores. Ellen Adkins seconded and the motion carried unanimously.

**Motion**

Ellen Adkins made a motion that quarterly exam scores do not need to be approved by the Board in order to become official and can be for information only. Gale Bell seconded, and the motion carried unanimously.

**B. CPE for Reciprocal Licensees**

The Board requested that discussion of the item be moved to a later meeting so that more information can be obtained.

**6. Legal Advice Regarding Pending Appeal**

**Motion**

Michael Putich made a motion to enter executive session. David Nichols seconded and the motion carried unanimously.

**Motion**

Michael Putich made a motion to leave executive session. Brian Johnson seconded and the motion carried unanimously. No votes were taken during executive session.

**Motion**

Tanya Greenlee made a motion to delegate authority to the Board chair to resolve the appeal. David Nichols seconded and the motion carried unanimously. Gale Bell had been excused from the meeting and Ellen Adkins recused herself from the matter. Neither participated in the

discussion or vote.

**7. Public Comment**

N/A

**8. Adjournment**

**Motion**

With no further business to be discussed at this time, David Nichols made a motion to adjourn the meeting at 3:10 p.m. on February 26, 2020. Brian Johnson seconded the motion, which carried unanimously.